

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

* * *

HEATH VINCENT FULKERSON,

Plaintiff,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

Case No. 3:20-cv-00239-MMD-WGC

ORDER

Pro se Plaintiff Heath Fulkerson filed a civil complaint (ECF No. 1-1) against Defendants but did not pay the \$400.00 filing fee nor attach an application to proceed *in forma pauperis* (“IFP”). Before the Court is the Report and Recommendation (“R&R” or “Recommendation”) of United States Magistrate Judge William G. Cobb (ECF No. 4), recommending that Plaintiff’s complaint be dismissed with prejudice. Plaintiff had until October 21, 2020 to file an objection. To date, no objection to the R&R has been filed. For this reason, and as explained below, the Court adopts Judge Cobb’s R&R, and will dismiss Plaintiff’s complaint with prejudice.

The Court “may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” 28 U.S.C. § 636(b)(1). Where a party fails to object to a magistrate judge’s recommendation, the Court is not required to conduct “any review at all . . . of any issue that is not the subject of an objection.” *Thomas v. Arn*, 474 U.S. 140, 149 (1985); *see also United States v. Reyna-Tapia*, 328 F.3d 1114, 1116 (9th Cir. 2003) (“De novo review of the magistrate judges’ findings and recommendations is required if, but *only* if, one or both parties file objections to the findings and recommendations.”) (emphasis in original); Fed. R. Civ. P. 72, Advisory Committee Notes (1983) (providing that the Court “need only satisfy itself that there is no clear error on the face of the record in order to accept the recommendation.”).

1 Because there is no objection, the Court need not conduct *de novo* review, and is
2 satisfied Judge Cobb did not clearly err. Here, Judge Cobb recommends Plaintiffs'
3 complaint be dismissed with prejudice as Plaintiff was cautioned that a failure to timely
4 file his complete IFP application or pay the filing fee would result to his action being
5 dismissed. (ECF No. 4 at 1.) The Court agrees with Judge Cobb. Having reviewed the
6 R&R and the record in this case, the Court will adopt the R&R in full.


7 It is therefore ordered that Judge Cobb's Report and Recommendation (ECF No.
8 4) is accepted and adopted in full.

9 It is further ordered that Plaintiff's complaint (ECF No. 1-1) is dismissed with
10 prejudice.

11 The Clerk of Court is directed to enter judgment accordingly and to close this case.

12 DATED THIS 29th Day of March 2021.

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MIRANDA M. DU
CHIEF UNITED STATES DISTRICT JUDGE